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THE FORMATION OF THE BUDGETING SYSTEM IN THE COMPANY BASED ON A SYSTEMATIC APPROACH

It is proved that in the conditions of a high level of market uncertainty and enterprise relationships with other business entities, which are complicated by crisis phenomena, the flexible use of the modern methods of financial planning and control is especially needed. By analysing, systematizing and summarizing the research of many scientists, the differences in the approaches to the definition of "budgeting" category are considered. The aim of this article is the theoretical substantiation of the process of formation of the enterprise budgeting system, which is based on a systematic approach. The article analyses approaches to defining the company's budgeting essence and its characteristics; describes budgeting system. It is proved that the importance of a systematic approach to the budgeting at the enterprise is due to a complexity of interaction between structural divisions of the enterprise and the necessity of detailing income and expenses that have incurred in the fiscal period, in other words, the management of the system complex elements at the enterprise. The proposed system of budgeting in the company consists of interconnected elements, the main ones are: budgeting system subject – components of financial structure (enterprise divisions, managers and staff who have some responsibility for the performance of these divisions); system object – the income and expenses of the enterprise and its divisions, which are reflected by using a special tool – the enterprise budgets (basic, operational, auxiliary and supplementary). It is proved that the formation of the budgeting system in the company consists of six stages. Principles of budgeting system at the enterprise are defined; they must be inherent to all elements of the system and integrate them into a coherent whole. The main ones are: systematicity, effectiveness, transparency, flexibility and more. The advantages of the use of MS Excel program for the creation and formation of enterprises' budgets are considered. The further research in this area will focus on the development of recommendations for the implementation of the proposed budgeting system at the enterprise, which would take into account its industry characteristics of functioning. Further development of certain aspects of the budget planning will improve efficiency and flexibility of the enterprise management.

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